



## LAND VALUE TAX

### **Reminders:**

#### **©Applicable conditions for self-use residential land:**

1. The landowner or his/her spouse and/or any relative of direct lineage has completed local household registration.
2. The self-use residential land is not for rent or used for business purpose.
3. The buildings / improvements on the land are owned by the landowner himself / herself or his / her spouse or any relative of direct lineage.
4. A landowner together with his/her spouse and his/her minor dependents are eligible for one parcel of land only.
5. The land area is limited to less than 300 square meters of urban land or less than 700 square meters of non-urban land.
6. The landowner shall apply on/before September 22 of the current year. Application filed later than that date shall apply for the next year ( The deadline for application coincides with the official holidays, postponed to the first working day ) .

**©To be able to continue to enjoy the special tax rate for self-use residential land, at least one of the landowner or his/her spouse and/or adult relative of direct lineage must retain the household registration when applying for the move out of household registration. If the entire household registration has been moved out, the special tax rate for self-use residential land shall not apply. To avoid penalty, the land owner shall report the matter to the tax collection authority within 30 days.**

**©When the ownership of the land is changed, the new landowner shall apply for the special tax rate again.**

**©The landowner shall report to the local tax revenue service office within 30 days when the condition for the application of special tax rate ceases to exist.**

